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GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department

Notification

No. F.III/2-36/64

In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964, the Government hereby makes the following rules:

The Goa, Daman and Diu Sales Tax Rules, 1964

1. **Short title.** — These rules may be called «The Goa, Daman and Diu Sales Tax Rules, 1964».

2. **Definitions.** — In these rules unless the context otherwise requires:

(a) «the Act» means the Goa, Daman and Diu (Sales Tax) Act, 1964;

(b) «agent» means a person authorised by a dealer in writing to appear on his behalf in any proceedings before any authority functioning under the Act and who is:

- (i) a relative of the dealer, or
- (ii) a person regularly employed by the dealer, or
- (iii) a Legal Practitioner or Chartered Accountant, or
- (iv) a person holding a Power of Attorney from the dealer in this regard.

(c) «Appropriate Assessing Authority» means:

- (i) in relation to any particular dealer, the Sales Tax Officer or the Assistant Sales

Tax Officer within whose jurisdiction the dealer's place of business is situated;

- (ii) in relation to a dealer who has more than one place of business in the Territory, the Sales Tax Officer or the Assistant Sales Tax Officer within whose jurisdiction the head office of such business is situated in the Territory;

- (iii) in relation to an Ex-Territory dealer as defined in rule 3, the Sales Tax Officer specifically nominated by the Commissioner for the purpose.

Provided that in relation to any dealer or class of dealers whose gross turnover exceeds such amount as the Commissioner may fix by order, the Appropriate Assessing Authority shall be the Sales Tax Officer who is specified therein.

(d) «Appropriate Government Treasury» means any Taluka Treasury or sub-Treasury in the Territory, the Reserve Bank of India, or a branch of the State Bank of India or its subsidiary situated in the area in which the dealer concerned has his place of business or the head office, if the business is carried on at more than one place in the Territory;

(e) «Appropriate Tax Recovery Officer» means the Tax Recovery Officer of the Revenue Office of Taluka in which the dealer's place of business in the Territory is situated or if he has more than one place of business in the Territory, the Taluka in which the head office of such business is situated or the Collector of the District of the residence of the Ex-Territory dealer;

(f) «Assistant Commissioner» means the person appointed by that designation by the Government under section 3 to assist the Commissioner;

(g) «Assistant Sales Tax Officer» means the person appointed by that designation by the Government under section 3 to assist the Commissioner;

(h) «Form» means a form specified in the second schedule;

(i) «Inspector» means a Sales Tax Inspector appointed under section 3 to assist the Commissioner for carrying out the purposes of the Act;

(j) «month» means a calendar month;

(k) «place of business» means any place where any dealer sells or manufactures for sale any goods or keeps his accounts of sale of goods;

(l) «Quarter» means each of the following periods of three months of each year:—

1st April to 30th June.

1st July to 30th September.

1st October to 31st December.

1st January to 31st March.

(m) «return period» means the period for which returns are to be furnished by a dealer under these rules;

(n) «Sales Tax Officer» means the person appointed by that designation by the Government under section 3 of the Act to assist the Commissioner;

(o) «Schedule» means the Schedule appended to these rules;

(p) «section» means a section of the Act;

(q) «Territory» means the Union Territory of Goa, Daman and Diu;

(r) «warehouse» means any enclosure, building or vessel in which a dealer keeps stock of goods for sale or resale.

3. Ex-Territory dealer.—A dealer who resides outside the Territory and has no place of business in the Territory but delivers goods in the Territory, for consumption therein, shall be considered an importer for the purpose of ascertaining the taxable quantum referred to in clause (a) of sub-section (5) of section 4 of the Act.

4. Application for Registration.—(1) An application for registration of a dealer under section 11, 12, 13 or 14 shall be made, within 30 days from the commencement of the liability under section 4 of the Act, to the appropriate Assessing Authority. It shall be in Form S. T. I., if made by a dealer having only one place of business in the Territory; in Form S. T. II, if made by a dealer having more than one place of business in the Territory; and in Form S. T. III, if made by an Ex-Territory dealer. A dealer liable to pay tax under section 6 shall also apply for registration under section 11.

(2) A fee of five rupees shall be levied on every application for registration and every such application shall be accompanied by a receipt for the payment of the said fee in the appropriate Government Treasury.

(3) An application for registration shall be made, signed and verified, in the case of a business carried on by:—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by a partner thereof;

(c) a Hindu undivided family, by the Karta or an adult member thereof;

(d) a body corporate (including a company, co-operative society, or a corporation or local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;

(e) an association of individuals to which clause (b), (c) or (d) does not apply, by the principal officer of, or person managing the business;

(f) the Government, by a person duly authorised to act on its behalf.

5. Grant of Certificate of Registration.—(1) When the appropriate Assessing Authority, after making such enquiry as he may think necessary, is satisfied that the applicant has correctly given all the requisite information, that he has paid the registration fee and the application is otherwise in order, he shall register the dealer and shall issue a certificate of registration:

(i) in Form S. T. IV if the dealer has only one place of business in the Territory;

(ii) in Form S. T. V if he has more than one place of business in the Territory;

(iii) in Form S. T. VI if the application is for special registration under section 14; and

(iv) in Form S. T. VII if the dealer is an Ex-Territory dealer.

(2) Where a certificate of registration is issued to a dealer:

(a) it shall take effect or be valid from the date of the commencement of the liability, if it is made within the period specified in sub-rule (1) of rule 4 and in such case the dealer shall be liable to pay tax on sales made by him from the date of commencement of the liability and he will be entitled to collect tax from that date; and

(b) it shall take effect or be valid from the date on which the application has been filed in the office, if such application is made after the expiry of the aforesaid period.

(3) The appropriate Assessing Authority shall furnish the registered dealer, free of cost, an attested copy of the registration certificate for every additional place of business (not being merely a warehouse).

(4) Every registered dealer shall display conspicuously at each place of business (not being merely a warehouse) the certificate of registration or a copy thereof.

(5) Any registered dealer may obtain from the appropriate Assessing Authority, on payment of a fee of two rupees and production of a receipt therefor from a Government Treasury, a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

6. Information to be furnished regarding change of business, etc.—(1) The information required under section 23, shall be furnished by the registered dealer to the appropriate Assessing Authority within 30 days of the occurrence of such event.

(2) If the information referred to in section 23, relates to a branch of any business located outside the jurisdiction of any Assessing Authority, a copy of the information and of any orders passed thereon, shall be forwarded to the appropriate Assessing Authority within whose jurisdiction the branch is situated.

(3) When any registered dealer dies, his legal representative shall give information of the death to the appropriate Assessing Authority within thirty days from the death of the dealer.

7. Amendment and replacement of the certificate of registration.—(1) When any registered dealer

makes any report under section 23, he shall enclose his registration certificate and the copies thereof, to the appropriate Assessing Authority, who may, after making such enquiry or obtaining such evidence as he may think necessary, amend or reissue the registration certificate.

Provided that where a registered dealer—

(a) effects change in the name of his business, or
(b) is a firm, and there is a change in the partnership or in the constitution of the firm without dissolution thereof, or

(c) is a trustee of a trust, and there is change in the trustees thereof, or

(d) is a guardian of a ward and there is a change in the guardian, then the certificate of registration shall be amended and it shall not be necessary for the dealer, or the firm or the new trustees or new guardian, as the case may be, to apply for a fresh certificate of registration.

(2) If the dealer has failed to furnish information, as required under section 23, the Assessing Authority on the basis of information which may come to his notice otherwise, and if he is satisfied, that there has been a change in the ownership, nature or name of the business or, for any other reason, the certificate or other record of the dealer maintained in his office requires amendment, he may, after giving the dealer an opportunity of being heard, by order, amend the certificate or other record accordingly. For this purpose the dealer shall submit the certificate lying in his possession and copies thereof to the Assessing Authority within the time specified in the order.

(3) Where any class or classes of goods have, in the opinion of the Assessing Authority, been wrongly specified in the certificate for the purpose of items (a) and (b) of clause II of sub-section 3 of section 7 or where there are reasons to believe that any dealer has been misusing the certificate, the Assessing Authority may, after giving the dealer an opportunity of being heard, by order, delete or modify any class or classes of goods specified in the certificate and thereupon the dealer shall submit within the time specified in the order the registration certificate and copies thereof for deletion or modification, as the case may be.

(4) Any amendment made under any of the foregoing sub-rules shall be effective.

(a) in case of change in the name of business, place of business, opening of a new place of business or change in the ownership of business, from the date of the contingency which necessitates the amendment, whether or not information in this behalf was furnished within the period prescribed under preceding rule;

(b) in the case of addition of a class or classes of goods in the certificate of registration, from the date the application for amendment is received in the office; and

(c) in the case of deletion or modification of class or classes of goods, from the date of the order of deletion or modification, as the case may be.

(5) If a dealer to whom a certificate in Form S.T. IV has been issued reports that one or more additional places of business has or have been opened, his certificate shall be cancelled and the Assessing Authority shall issue in its place a fresh certificate in Form S.T. V and a copy thereof shall be furnished

to the dealer in respect of each additional place, on payment of a fee of Rs. 2/-.

(6) If the dealer to whom a certificate in Form S.T. V has been issued, reports that any one or more of the places of business has or have been closed, his certificate shall be cancelled if only one place of business remains thereafter, or amended, if there remains more than one such place of business; in the former case, a fresh certificate in Form S.T. IV shall be issued on payment of a fee of Rs. 2/-.

(7) All the amendments of the certificates of registration shall be entered in the register maintained in the office of the appropriate Assessing Authority.

8. Cancellation of registration certificate.—(1) When any dealer who is registered under section 12, desires to apply for cancellation under sub-section (5) of that section, he shall send his application to the appropriate Assessing Authority, not less than six months before the end of the year together with—

- (i) a statement of his gross turnover during the immediately preceding two years, and
- (ii) a statement showing the value of goods imported or manufactured by him during the immediately preceding two years, and
- (iii) (a) a declaration whether or not he manufactures or produces any goods for sale, or
(b) imports for sale any goods from outside the State.

(2) If the appropriate Assessing Authority is satisfied that such dealer is not liable to pay tax under section 4, or that the tax due has been paid, he shall cancel the registration with effect from the last date of the year, and at least three months before the end of the year, he shall forward to the Commissioner the name and address of the dealer together with a description of the goods covered by his certificate of registration.

9. Cancellation of certificate consequent on cancellation of certificate under Central Sales Tax Act, 1956.—When the appropriate Assessing Authority is satisfied that the registration certificate granted under the Central Sales Tax Act, 1956, to a dealer has been cancelled, he shall cancel the certificate of registration granted under the Act to that dealer, provided that he had not otherwise become liable to pay tax under section 4. The cancellation shall take effect from the date on which the registration under the Central Sales Tax Act, 1956 is cancelled and the liability of the dealer to pay tax under section 6 shall cease with effect from the said date.

10. Cancellation in other cases.—(1) (a) If the gross turnover of any dealer registered under section 11, has for three consecutive years failed to exceed the taxable quantum, such dealer shall continue to be liable to pay tax during such further period not exceeding two years as the appropriate Assessing Authority may specify.

(b) The dealer whose further period has been specified by the appropriate Assessing Authority under clause (a), shall surrender the registration certificate to the appropriate Assessing Authority at least six months before the expiry of such further period.

(c) If the appropriate Assessing Authority is satisfied that a dealer whose further period has been specified under clause (a), is not liable to pay tax

under section 4, he shall forward the registration certificate to the Commissioner who shall order the cancellation of the registration with effect from the date of expiry of the further period specified under clause (a), and the liability of the dealer to pay tax under sub-section (3) of section 4, shall cease with effect from the said date.

(d) Where —

- (i) a registered dealer has discontinued or transferred his business, or
- (ii) has ceased to be liable to pay tax under section 4,

the appropriate Assessing Authority shall forward the registration certificate to the Commissioner who shall order the cancellation of his certificate of registration under sub-section 7 of section 11, and the said certificate shall be deemed to be inoperative, with effect from the date of discontinuance or transfer of the business in a case covered by clause (i) above, and with effect from the date on which the dealer's liability to pay tax has ceased in a case covered by clause (ii) above, notwithstanding the fact that the order of cancellation is passed or that the particulars of the dealer regarding cancellation are published in the Official Gazette, after the aforesaid date.

(e) When the appropriate Assessing Authority is satisfied that for any reason other than that referred to in clauses (c) and (d), the certificate of registration of any dealer requires cancellation, he shall forward to the Commissioner the registration certificate of the dealer and the cancellation shall come into effect from such date as may be specified in the order and the liability of the dealer to pay tax shall cease with effect from the said date.

Provided that the Commissioner, notwithstanding the provisions of rule 8 and this sub-rule may, at any time for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel any certificate of registration under sub-section 8 of section 11.

Provided further that every such order of cancellation shall, as soon as possible after it is made, be published in the Official Gazette.

(2) (a) Every dealer whose registration is cancelled otherwise than on the basis of his application shall surrender the certificate of registration to the appropriate Assessing Authority within seven days of the date of communication to him of the order of cancellation.

(b) If a dealer fails to surrender his registration certificate as provided in clause (a), the appropriate Assessing Authority may, by an order in writing and after giving the dealer an opportunity of being heard, impose upon the dealer a penalty not exceeding Rs. 25/- for every day of default.

(3) The cancellation of certificates of registration shall be entered in the register maintained in the office of the appropriate Assessing Authority.

11. List of cancelled certificates and its publication.—(1) The appropriate Assessing Authority shall, by the last day of July and the last day of January in each year, forward to the Commissioner a list in duplicate and in alphabetical order of all dealers whose registration is cancelled in the preceding half year and every such list shall contain

the names and addresses of such dealers, their registration numbers and the date of cancellation.

(2) The particulars regarding such cancellation shall be published by the Commissioner in the Official Gazette thereafter in the following Form:

Serial No.	Name and address of the dealer	Names of the proprietor, manager, partners or director	Registration certificate No.	Date of cancellation of registration	Remarks
1	2	3	4	5	6

12. List of registered dealers and its publication.—

(1) The appropriate Assessing Authority shall maintain a record of registration granted to the dealers, and by the last day of April and the last day of October in each year, forward to the Commissioner a list in duplicate and in alphabetical order, of all dealers of the area registered in the preceding half year in the following Form:

Serial No.	Name and address of the dealer	Names of the proprietor, manager, partners or director	Location of place or places of business	Date from which the registration is valid	Registration certificate No.	Name of ward in which registered	Goods covered by dealer's certificate of registration			Remarks
1	2	3	4	5	6	7	For resale	For manufacture	For use in the packing of goods	11

(2) As soon as may be after the commencement of the Act, the Commissioner shall publish in the Official Gazette the list of registered dealers with the particulars furnished by the appropriate Assessing Authorities.

(3) After the publication of the list under sub-rule (2), the Commissioner shall publish every year in like manner a consolidated list of the dealers registered up-to-date, after eliminating those whose registration certificates were cancelled during the preceding year.

13. Return periods of taxable turnover.—(1) Unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the appropriate Assessing Authority quarterly returns in Form S. T. VIII, within one month from the expiry of each quarter.

(2) Subject to the provision of sub-rule (3), the return-period fixed for any dealer under sub-rule (1) shall remain in force for not less than 2 years and shall continue to remain in force until a new return period is fixed in accordance with these rules.

(3) Notwithstanding the provisions of sub-rule (1), the appropriate Assessing Authority may, from time to time, for reasons to be recorded in writing, fix monthly return for a dealer, instead of a quarterly return.

(4) A registered dealer, for whom monthly return-period has been fixed under the preceding sub-rule shall furnish a return in Form S. T. VIII, for each month, by such date within the following month as may be fixed by the appropriate Assessing Authority.

(5) All returns shall be signed by the registered dealer or his agent, and shall be sent to the appropriate Assessing Authority, together with the receipt for payment of the tax due in the appropriate Government Treasury.

(6) An unregistered dealer on whom a notice has been served under sub-section (2) of section 15, shall furnish to the appropriate Assessing Authority, within 30 days from the date of the notice, returns in Form S. T. VIII.

• 14. Compounding of tax. — (1) A dealer may be permitted under sub-section (2) of section 7, to compound the tax assessable on his taxable turnover —

(a) if his business is on a small scale and its nature is such that proper maintenance of accounts is not practicable; or

(b) on any other sufficient ground.

(2) A dealer intending to compound for the tax assessable on his taxable turnover as provided under section 7(2), shall apply to the appropriate Assessing Authority in Form S. T. IX, at least 2 months before the commencement of the year for which the composition is intended.

(3) On receipt of the application, the appropriate Assessing Authority shall forward the same to the Commissioner with its opinion after making such enquiries as it may consider necessary in this behalf.

(4) The Commissioner, unless authorised to act under section 7(2), shall forward his opinion thereon to the Government.

(5) The Government, or the Commissioner, if so authorised in this behalf, may on a consideration of the case, permit the dealer to pay such lump sum in lieu of the tax assessable on his taxable turnover under the provisions of the Act, as may be considered appropriate and direct appropriate Assessing Authority to issue a certificate in Form S. T. X.

(6) The certificate, so issued under sub-rule (5), shall be valid for the year to which it relates, on the expiry of which, it shall cease to have effect unless it is renewed, on application, by the dealer made at least 2 months before its expiry.

(7) The dealer shall be liable to pay such additional sum by way of composition, as may be fixed by the Government or the Commissioner, as the case may be, if he starts a new place of business or makes any change in the nature of business.

(8) The dealer shall surrender his certificate within 10 days from the date of expiry of its validity.

15. Deductions from gross turnover. — (1) A dealer who wishes to deduct from his gross turnover any amount in respect of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (i) or (iv) of item (a), or item (b) of clause II of sub-section (3) of section 7, shall furnish along with the return referred to in section 15, a complete list of such sales, and shall produce in support of them, the declarations furnished in writing by the purchasing registered dealer or by a person duly authorised by him in writing in this behalf, in Form S. T. XI, together with the copies of the relevant cash memos or bills according as the sale is a cash sale or a sale on credit.

(2) A registered dealer who wishes to deduct from his gross turnover any amount in respect of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (ii) or (iii) of item (a) of clause II of sub-section

(3) of section 7, shall furnish along with the return referred to in section 15, a complete list of such sales and shall produce in support of them, the declarations furnished in writing by the purchasing registered dealer or by a person duly authorised by him in writing in this behalf, in Form S. T. XII, together with the copies of the relevant cash memos or bills, according as the sale, is a cash sale or sale on credit.

(3) On application of the dealer, the appropriate Assessing Authority may extend for good and sufficient reason, the time limit referred to in proviso to sub-section (3) of section 7, for further period not exceeding nine months.

(4) A dealer who wishes to deduct from his gross turnover the amount in respect of goods despatched to an address out of the Territory under the provisions of sub-items (ii) and (iii) of clause II and clause V of sub-section (3) of section 7, shall prove to the satisfaction of the appropriate Assessing Authority that the goods were actually exported out of the Territory and furnish him the following particulars: —

- (i) the name of the railway, port, steamer or ferry station, or road transport company's office from which goods are despatched and the place of delivery;
- (ii) the number and the date of the receipt issued by the railway, ferry or road transport company, or documents issued by Customs or Port Authorities;
- (iii) the names of the consignor and consignee;
- (iv) the description and quantity or weight of the goods consigned with their value; and
- (v) such other particulars as the appropriate Assessing Authority may require.

(5) The forms XI and XII to be produced before the appropriate Assessing Authority for the purpose of deductions referred to in sub-rules (1) and (2) shall be obtained by the purchasing dealer to the extent required by him, on application, from the appropriate Assessing Authority on payment of Rs. 2 per 50 forms which shall be paid in the form of court-fee stamps. The above Forms shall be kept by the purchasing dealer in his safe custody.

Before furnishing the declaration to the selling dealer the purchasing dealer or any responsible person authorised by him in this behalf, shall fill in all required particulars in the Form, and shall also affix his usual signature in the space provided in the Form for the purpose. Thereafter, the counterfoil of the Form shall be retained by the purchasing dealer and the other two portions marked «original» and «duplicate» shall be made over by him to the selling dealer.

(6) In calculating the taxable turnover, a registered dealer, besides other deductions referred to in the Act and these rules may also deduct from his gross turnover the amount in respect of sales of Canteen stores which are shown to the satisfaction of the Assessing Authority to have been made to the members of the Armed Forces of the Indian Union stationed in the Territory, when such sales are made by regimental or unit-run canteens, and provided that the stores are obtained from the Canteen Stores Department (India) and their sale price does not exceed the sale price fixed by the Quarter-Master.

16. Certificate in case the sales are not liable to tax. — If any registered dealer shows to the satis-

faction of the appropriate Assessing Authority that no sales made by him are liable to tax under the Act and makes an application in this behalf, the authority may direct that it shall not be necessary for such dealer to furnish any return in Form S. T. VIII and may grant the dealer a certificate in Form S. T. XIII.

17. Validity of the certificate. — (1) A certificate granted to any dealer under rule 16, shall be valid till the end of the year of issue and thereafter may be renewed annually for one year at a time, upon receipt of an application from the dealer accompanied by an affidavit that the business of the dealer continues to be such that no sales effected by him are liable to tax under the Act.

(2) An application for renewal under sub-rule (1), shall be made at least 15 days before the date on which the certificate is to expire, and applications which are received after such date will be liable to be rejected.

(3) Applications for the issue or renewal of certificate in Form S. T. XIII shall be made to the appropriate Assessing Authority.

18. Assessment of tax. — (1) The amount of tax due from a registered dealer shall be assessed separately for each year during which he is liable to pay tax:

Provided that the appropriate Assessing Authority, when he thinks necessary to make an assessment under section 17, in respect of a dealer, he may assess the tax due even for a part of a year and shall serve a notice in Form S. T. XIV upon him:—

- (a) calling upon him to produce his books of accounts and other documents, which he wishes to examine, together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and
- (b) stating the period or the return-period or periods in respect of which assessment is proposed and he shall fix a date, giving reasonable time, for producing such accounts and documents and for considering any objection which the dealer may prefer.

(2) A dealer who has been served with a notice as aforesaid, may prefer an objection in writing personally or through an agent. No fee shall be payable in respect of any such objection.

(3) After considering any objection made by the dealer and any evidence produced in support thereof, the appropriate Assessing Authority, shall, after giving the dealer an opportunity of being heard, assess the amount of tax (if any) and impose a penalty (if any), if he is satisfied that the default in submitting the returns was made without reasonable cause, to be paid by the dealer.

(4) Where the dealer fails to comply with the terms of the notice issued, the appropriate Assessing Authority shall assess to the best of his judgement the amount of tax due from him.

(5) Every order of assessment shall be recorded in writing and, where the Assessing Authority determines the turnover of a dealer at a figure different from that shown in the return submitted under the provisions of these rules, the order shall state briefly the reason therefor, but a failure to state reasons

shall not affect the validity of the assessment order. A copy of such order shall be supplied to the dealer free of cost.

(6) If the appropriate Assessing Authority is satisfied that the returns furnished in respect of any period are correct and complete, he may assess the amount of tax due from the dealer on the basis of such returns.

19. Joint and several responsibility for payment of tax. — (1) Where a dealer is a firm or other association of persons, the partners or members thereof shall be jointly and severally responsible for payment of the tax, penalty or any amount due under the Act or these rules.

(2) In case of dissolution of a firm, every partner thereof, and in case of discontinuance of an association or of partition of undivided families, every member thereof, shall be jointly and severally responsible for payment of tax due under the Act or these rules in respect of the business of the firm or the association, as the case may be, conducted before its dissolution or discontinuance.

20. When the tax should be paid. — The tax due for any quarter or month shall be paid before furnishing the return and the receipt thereof shall accompany the return to be sent to the appropriate Assessing Authority.

21. Where and how the payment should be made. (1) Any amount payable by a dealer in respect of tax, penalty, composition money, registration fee or any other dues, shall be paid in the appropriate Government Treasury. No cash payment of any such amount shall be accepted at any Sales Tax Office.

(2) Every such payment shall be accompanied by a challan in Form S. T. XV. Challan forms shall be obtainable free of charge at the Sales Tax Offices.

(3) Challan shall be filled up in quadruplicate. One copy of the challan shall be retained by the Treasury, one copy shall be sent by the Treasury Officer to the appropriate Assessing Authority and the other two copies shall be returned to the dealer, duly signed in proof of payment.

22. Issue of cash memo or bill in respect of taxable goods sold by the dealer. — Every registered dealer shall, in respect of taxable goods sold by him, issue a cash memo or bill and keep the duplicate of such bill or cash memo which shall be serially numbered, duly signed and dated and shall show separately the price of the goods sold and the amount realised by way of tax.

23. Prohibition against collection of tax in certain cases. — (1) No registered dealer shall realise any amount by way of sales tax, in respect of sales of any goods which are declared under section 10, as exempt from the levy of sales tax.

(2) No registered dealer shall realise any amount by way of tax in respect of any sale at a rate higher than the rate at which he is liable to pay tax under the Act in respect of that sale.

24. Statement of tax collected. — The appropriate Assessing Authority shall send to the Commissioner on or before the 15th of each month, a statement of the amounts credited in the treasury towards tax due under the Act during the preceding month. The

Treasury Officer may be required by the appropriate Assessing Authority, where necessary, to verify the statements before they are forwarded to the Commissioner.

25. Payment of tax after notice has been served.

(1) If any sum is payable by the dealer under sub-rule (3) of rule 18, the appropriate Assessing Authority shall round off the same, calculated in terms of the basic rates, to the nearest multiple of 5 Paise and serve a notice in Form S. T. XVI upon him, specifying the date, not less than sixty days after the service of the notice on or before which payment of any amount due shall be made, and he shall also fix a date, on or before which the dealer shall furnish the receipted challan in proof of such payment.

(2) When the challan is produced, the appropriate Assessing Authority shall make the necessary entry in the personal file of the dealer.

26. Recovery of tax. — (1) If, on the date fixed under rule 25, the defaulting dealer has not paid the sum assessed or such instalment thereof as may be due, the appropriate Assessing Authority shall send a certificate of the amount due to the appropriate Tax Recovery Officer for recovery, as an arrear of land revenue, of the amount of tax or penalty or both remaining unpaid giving the following particulars:

- (a) Name and full address of the defaulter,
- (b) Amount recoverable,
- (c) Period to which the amount relates,
- (d) Nature of the amount due, and
- (e) Head of account to which the amount should be credited.

(2) Certificates shall be issued in respect of each defaulter.

(3) After taking the necessary action the appropriate Tax Recovery Officer shall report to the appropriate Assessing Authority what amount, if any, has been recovered and the date on which recovery has been made. In respect of Ex-Territory dealers, the appropriate Tax Recovery Officer shall remit to the appropriate Assessing Authority the amount recovered.

(4) The Assessing Authority shall place the appropriate Tax Recovery Officer's report on the personal file of the assessee.

27. Rounding off of any sum payable under the Act or the rules. — Any sum payable under the Act or these rules shall be rounded off to the nearest multiple of 5 Paise.

28. Refund. — (1) An application from a dealer for refund of excess tax paid shall be made to the appropriate Assessing Authority and shall briefly specify the grounds on which the refund is claimed.

(2) When the appropriate Assessing Authority is satisfied that a refund is due, he may, where the amount of refund does not exceed rupees two hundred, by order, sanction the refund and communicate the order to the applicant.

(3) The appropriate Assessing Authority shall, if the amount to be refunded exceeds two hundred rupees, submit the application together with his opinion thereon, to the Assistant Sales Tax Commissioner, who may, thereupon pass an order for refund and communicate the order to the appropriate Assessing Authority.

(4) When an order for refund has been passed under sub-rules (2) or (3), the appropriate Assessing Authority shall, if the dealer desires payment in cash, issue a refund voucher in Form S. T. XVII and shall make it over to the dealer for encashment at the appropriate Government Treasury.

(5) If the dealer desires payment by adjustment against any amount subsequently payable by him, the appropriate Assessing Authority shall issue a Refund Adjustment Order in Form S. T. XVIII, authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-periods following the sanctioning of the refund.

(6) In support of a claim for deduction according to sub-rule (5), a dealer shall attach the Refund Adjustment Order to the next return in Form S. T. VIII to be furnished by him.

(7) After allowing such deduction, the appropriate Assessing Authority shall cause the Refund Adjustment Order to be cancelled.

29. Production of accounts, registers, etc. — In requiring the production by any dealer of his accounts, registers, documents, or stocks of goods, strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff, any more than is necessary for the purpose of ascertaining the required information.

30. Inspection of Accounts, registers, etc. — When the appropriate Assessing Authority deems it necessary to make a visit to any premises, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, he shall as far as possible, have due regard to the convenience of the dealer; ordinarily he shall not make such inspection at the place of business of the dealer and he shall require the dealer to produce his accounts, registers or documents at his office, unless the dealer prefers the inspection at his place of business.

Provided that the appropriate Assessing Authority, may, where the circumstances so require, proceed to inspect or direct by order in writing an Inspector to inspect the books of accounts, registers, etc., at the place of business of any dealer.

31. Search and seizure of accounts, registers, etc. (1) Subject to the provisions of sub-section (4) of section 21, the Commissioner may, for reasons to be recorded, issue a written order under his signature and bearing his seal, authorising any Sales Tax Officer or Assistant Sales Tax Officer, to enter any building, or place to be specified therein where he had reason to believe that books of accounts or other documents which, in his opinion, will be relevant to or useful for any proceedings under the Act, may be found. Such orders may authorise the Sales Tax Officer or Assistant Sales Tax Officer to do all or any of the following acts, namely: —

- (a) to enter the said building, or place with such assistance of Police Officers as may be required, to search the same and to place identification marks on such books of account or other documents found therein as, in his opinion, will be relevant to or useful for any proceedings under the Act and to make a list of such books or documents

with particulars of the identification marks thereon;

- (b) to examine such books or documents and to make copies of or extracts from such books or documents;
- (c) to take possession of or seize any such books or documents under sub-section (3) of section 21; and
- (d) to make a note or an inventory of any other article or thing found in the course of such search which, in his opinion, will be useful for or relevant to any proceedings under the Act.

(2) Whenever any building or place authorised to be searched is closed, any person residing in or being in-charge of such building or place shall, on demand by the Sales Tax Officer or Assistant Sales Tax Officer and on production of the authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.

(3) If ingress into such building or place cannot be so obtained it shall be lawful for the Sales Tax Officer or Assistant Sales Tax Officer executing the authority, with such assistance of a Police Officer as will be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that, if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, the Sales Tax Officer or Assistant Sales Tax Officer shall before entering such apartment give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

(4) Before making a search, the Sales Tax Officer or Assistant Sales Tax Officer, about to make it, shall call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situated, to attend and witness the search and may issue an order in writing to them or any of them to do so.

(5) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were respectively found shall be prepared by the Sales Tax Officer and signed by such witnesses.

(6) The occupant of the building or place searched or some person on his behalf shall be permitted to attend during the search and a copy of the list prepared under the preceding sub-rule, shall be delivered to such occupant or person. A copy shall also be forwarded to the Commissioner.

(7) The provisions of the Code of Criminal Procedure, 1898 (V of 1898) regarding the searches shall apply, so far as may be, to searches under section 21 or this rule.

(8) If the Sales Tax Officer or Assistant Sales Tax Officer seizes any books of accounts, registers or documents under section 21, he shall not retain them beyond fifteen days without written sanction of the Assistant Commissioner.

No such books shall be retained for more than 30 days without the sanction of the Commissioner.

32. To whom appeal should be made. — An appeal against an order of assessment passed by an appropriate Assessing Authority shall lie to the Assistant Commissioner (hereafter referred to as Appellate Authority).

33. How the memorandum of appeal should be presented. — The memorandum of appeal shall be presented, in duplicate, in Form S. T. XIX, to the appellate authority by the appellant or his agent, or it may be sent to the Appellate Authority by registered post, and shall be signed either by the dealer or by a person duly authorised in writing in this behalf.

34. What should accompany the memorandum of appeal. — The memorandum of appeal shall be accompanied by a certified copy of the order appealed against and the fee prescribed in rule 46 and shall be endorsed by the appellant or his agent as follows: —

- (a) that the amount of tax assessed and the penalty (if any) imposed or the tax and penalty admitted to be due, has been paid; and
- (b) that to the best of his knowledge and belief, the facts set out in the memorandum are true.

35. When appeal may be summarily rejected. — The appeal may be summarily rejected if the appellant, after being given an opportunity in this behalf, fails to comply with any of the requirements of rules 33 and 34.

36. Fixing the date for hearing of appeal. — If the Appellate Authority does not reject the appeal summarily, he shall fix a date for hearing and notify the same to the parties.

37. Hearing and recording of evidence. — If the Appellate or Revising Authority so desires, it may depute an Officer or Inspector to hear and record the evidence produced by or on behalf of the dealer or to make such enquiries as it may direct. The Officer or Inspector so deputed will have the authority to conduct such enquiries on the spot as he may consider necessary for the case.

38. Application for revision or review. — (1) The provisions of rules 33 and 34 shall apply mutatis mutandis to every application for revision; provided that the provisions of clause (a) of rule 34 shall not apply to an application for revision of any order other than an order of assessment, made under section 17 and appellate order made under section 27 of the Act.

(2) No application for review of an order shall be entertained, unless it is presented within 30 days from the date of such order and no application for revision of an order shall be entertained unless it is presented within 60 days from the date of such order:

Provided that an application for review or revision may, after the period so specified be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

Explanation: In computing the period of limitation prescribed in this rule for revision of an order, the time requisite for obtaining a copy of the order sought to be revised shall be excluded.

39. Notice for hearing the application for revision or review.— (1) Notice of the date fixed for hearing an application for revision or review shall be given to the petitioner and the appropriate Assessing Authority.

(2) Where the Government or any person appointed under section 3, proposes to revise or review any order of his own motion, he shall give the dealer as well as the appropriate Assessing Authority an opportunity of being heard.

40. Order of higher authorities shall be binding on subordinate authorities.— (1) The orders passed by the Appellate, Revising or Reviewing Authority shall supersede the orders of any subordinate authority and shall be binding on it.

(2) A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

41. Review of orders.— (1) When the Commissioner or any other officer reviews any order under sub-section (4) of section 27, he shall record his reasons in writing.

(2) When any appropriate Assessing Authority reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

42. Reassessment of tax.— If, in consequence of definite information, which has come into its possession, the appropriate Assessing Authority discovers that the turnover of the business of a dealer has been under-assessed or has escaped assessment in any year, he may, at any time within a period of 5 years following the close of the year, for which the turnover is proposed to be re-assessed, send a notice in Form S. T. XX to the dealer, after giving him an opportunity of being heard and making such inquiry as it considers necessary, may proceed to re-assess the tax payable on the turnover, which has been under-assessed or has escaped assessment.

43. Rectification of clerical or arithmetical mistakes.— (1) An Assessing, Appellate or Revising Authority may, at any time within one year from the date of any order passed by it, rectify any clerical or arithmetical mistake apparent in the record or otherwise brought to his notice:

Provided that no rectification, which has the effect of enhancing the assessment, shall be made unless the authority concerned has given notice to the dealer concerned of its intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment, the authority concerned shall order refund of the amount which may be due to the dealer.

(3) Where such rectification has the effect of enhancing the assessment, the appropriate Assessing Authority shall serve on the dealer a revised notice in Form S. T. XXI and thereupon the provisions of the Act and these rules shall apply as if such notice had been served in the first instance.

44. Summons for appearance.— (1) An appropriate Assessing Authority may issue a summons in Form S. T. XXII, for the appearance of any person or for the production of document or documents by him.

(2) The powers conferred on an Assessing Authority by sub-rule (1) may also be exercised by an Appellate or Revising Authority.

45. How the notice, summons or order may be issued.— Service of any notice, summons or order under the Act or these rules may be effected in any of the following ways, namely:—

(a) by sending it to the person concerned by registered post, or

(b) by giving or tendering it to the person concerned or his manager or agent, if any, or

(c) if the person concerned or his manager or agent, if any, cannot be found, by leaving it at the last known place of business or residence of the person concerned or by giving or tendering it to some adult male member of his family, or

(d) if none of the methods aforesaid is practicable, by affixing it in some conspicuous place at the last known place of business of the person concerned.

46. Payment of fees.— The following fees shall be payable in court-fee stamps:—

- | | |
|--|-----------|
| (i) On a memorandum of appeal against an order of assessment with or without penalty, or of penalty or of forfeiture | Rs. 10-00 |
| (ii) On an application for revision to the Commissioner | Rs. 15-00 |
| (iii) On any application for revision to the Government | Rs. 25-00 |
| (iv) On any other application or petition for relief to any authority under the Act or the rules | Rs. 2-00 |
| (v) On application for grant of copies vide sub-rule (4) of rule 47 | — |

47. Personal file and its inspection by the dealer.— (1) In the case of every dealer, who is required to do any act under the provisions of the Act or these rules, the appropriate Assessing Authority shall maintain a file, namely the personal file.

(2) The dealer concerned or his agent, on making to the appropriate Assessing Authority a written application stamped with a court-fee of the value of Re. 1/- may inspect the record of his personal file or any entries relating to himself in any register maintained under the Rules.

(3) The court-fee paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court-fee stamp of fifty paise must be supplied by way of payment beforehand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(4) A person entitled under sub-rule (2) to the inspection of any document, shall be granted a copy of the same on his making an application in this behalf bearing a court-fee stamp of the value of Rs. 0-50 P for every 100 words or part thereof; an extra fee of one rupee if copies are required urgently.

(5) A copy to be granted under sub-rule (4) shall be prepared in the office of the appropriate Assessing Authority.

(6) The provisions of sub-rules (2) to (5) shall apply *mutatis mutandis* to inspection of records of the offices of the Appellate and Revising Authorities and grant of copies thereof.

48. Delegation of Powers and Duties.—The Commissioner may delegate the powers specified in columns 2 and 3 of the First Schedule, to the officers specified in the corresponding entries in column 4 of the said Schedule.

49. Execution of the bond.—When any security is demanded under sub-section (5) of section 11, the bond to be executed therefor may be signed on behalf of the Government either by the Commissioner or by the person specifically authorised by him in this behalf.

50. Powers conferred upon any authority may be exercised by an authority superior to that authority.—Any power conferred by these rules upon any authority may be exercised by an authority superior to that authority constituted under these rules.

51. Power to extend time.—Where in these rules a period is prescribed for doing a certain act, the appropriate Assessing Authority may, for special reasons to be recorded in writing, extend that period from time to time, but no such extension shall be granted beyond a period equal to the period so prescribed.

52. Authority to withdraw complaint filed by an appropriate Assessing Authority.—An Appellate Authority, or Revising Authority may, on its own motion or on an application in that behalf, withdraw a complaint filed by an appropriate Assessing Authority.

53. Business owned by a person under disability.—A trustee, a guardian or manager (whether appointed by a Court or otherwise) or the Court of Wards carrying on a business on behalf of dealer, who is under disability, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business as if he was the dealer and had not been under disability and had been carrying on the business himself.

54. Accounts, registers, cash memos, etc. to be preserved by a dealer.—Every registered dealer and other dealers on whom a notice has been served under sub-section (2) of section 15, shall preserve his books of accounts, registers, cash memos, bills and other related documents for a period of not less than three years from the expiry of the year to which they relate.

55. Business forming part of estate under the control of a Court.—The Administrator-General, the official trustee, an executor or administrator, or any Receiver carrying on any business forming part of an estate placed under his control by order of a Court, shall be liable to perform all obligations imposed by the Act and these rules in respect of such business to the same extent as if he was the dealer and also shall be liable to pay any tax assessed or penalty imposed thereon for the period during which he remained in control thereof.

56. Nomination of head office in the case of a dealer having more than one place of business.—(1) Where a dealer has within the Territory more than one place of business (hereinafter referred to as «branches») he shall nominate one of such branches as the head office of the business for the purpose of this rule.

(2) The dealer shall intimate the nomination under sub-rule (1) to all the appropriate Assessing Authorities, within whose jurisdiction such branches are situated, together with the situation thereof, before the close of any year in which business is done in one or more of such branches.

(3) In a case falling under this rule, if the dealer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office for the purpose of this rule.

(4) All applications, returns or statements prescribed under the Act or these rules shall be submitted in respect of all the branches jointly by the head office to the appropriate Assessing Authority.

(5) The turnover for the whole business shall be the aggregate of the turnover of all the branches.

(6) The person in charge of each branch shall at all reasonable time, on demand by the appropriate Assessing Authority, furnish the name and the address of the head office, and intimate whether or not his branch returns of turnover have been despatched to such head office.

57. Special provisions in the case of dealers having more than one place of business.—(1) In the case of a dealer having more than one place of business in the Territory, —

(a) all applications, including applications for the grant or renewal of certificates, shall be made,

(b) all returns of turnover, which shall include the turnover of all such places of business shall be submitted, and

(c) all notices and orders, required or permitted by the Act or these rules to be served on any dealer, shall be issued to and served on the person in charge of the head office referred to in rule 56.

(2) A notice, or order, issued to or served on the person in charge of such head office, shall be deemed to have been issued to and served on all branches of the dealer concerned.

58. Establishment of Check-post.—(1) Check-posts shall be set up and barriers erected across roads and thoroughfares as provided under sub-section (1) of section 33. The barriers shall be in the form of contrivance to enable traffic to be stopped.

(2) No person shall transport beyond a check-post any goods the sale of which is liable to tax under this Act except after filling declarations in the Form S. T. XXIII in triplicate and presenting it to the check-post officer.

(3) A sub-inspector shall be in charge of a check-post and he may be assisted by such staff as may be necessary.

(4) The driver of the vehicle carrying goods or the person in charge of the goods shall file all the three copies of the declarations in Form S. T. XXIII at the check-post. The officer in charge of the check-post shall sign and date each copy of the declaration and mark it with the seal of the check-post. He shall then return one copy to the driver

or the person in charge of the goods. Of the two copies of the declarations retained at the check-post, one shall be pasted in a guard file to be kept there and the other forwarded to the appropriate Assessing Authority of the Ward in which the consignor or the consignee, as the case may be, has his principal place of business.

(5) Every officer of the Sales Tax Department not below the rank of sub-inspector shall have authority to intercept and check and search any vehicle under sub-section (3) of section 33.

59. Superintendence and control of the administration under the Act.—(1) (a) The Government shall superintend the administration and the collection of the tax leviable under the Act.

(b) Subject to the general control and superintendence of the Government, the Commissioner shall control all officers empowered under the Act.

(c) Subject as aforesaid and to the control of the Commissioner, the Assistant Commissioner shall control all other officers empowered under the Act.

(2) The Sales Tax Officer or Assistant Sales Tax Officer in charge of an area is charged with the duty of carrying out the provisions of the Act, subject to the control of and direction of the Government, Commissioner and Assistant Commissioner.

60. Jurisdiction.—(1) For implementing the provisions of the Act and these rules, the Territory shall be divided into the following four wards comprised of the areas noted against each:

- (i) Panjim — Talukas of Tiswadi, Ponda, Bardez, Pernem, Bicholim and Satari.
- (ii) Margao — Talukas of Salcete, Marmagoa, Quepem, Sanguem and Canacona.
- (iii) Daman — District of Daman.
- (iv) Diu — District of Diu.

(2) All the ex-Territory dealers shall be registered in the ward at Panjim.

(3) Besides the wards prescribed in sub-rule (1) the Commissioner may, by notification, specify a separate ward for dealers whose gross turnover exceed the amount fixed under proviso to clause (c) of rule 2.

61. Penalty.—Whoever commits a breach of any provision of these rules shall, on conviction by a Magistrate, be punishable, with a fine, which may extend to five hundred rupees, and in the case of a continuing breach with a daily fine, which may extend to fifty rupees.

62. Supply of copies of records.—The supply of copies of records shall be regulated according to the provisions set out in the Third Schedule.

63. Compounding of offences.—(1) Subject to the limitations in the Act, the Commissioner may decide to accept, on application from any person, a sum by way of composition of an offence committed by him under the Act or these rules, either before or after the commencement of the proceedings in respect of such offence.

(2) On taking a decision under sub-rule (1), the Commissioner shall, if there are no reasons to the contrary, make an order in writing specifying therein—

(a) the sum determined by way of composition;
(b) the date on or before which the sum shall be paid into the Government Treasury;

(c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and

(d) the date on or before which the person shall report the fact to the Commissioner.

(3) The Commissioner shall send a copy of such order to the person concerned and also to the authority referred to in clause (c) of sub-rule (2).

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

T. B. Nagarajan, Finance Secretary.

Panjim, 8th October, 1964.

FIRST SCHEDULE

(See Rule 48)

Sl. No.	Section	Description of Power	Designation of Officer
1	2	3	4
1	2(m)	Power to permit alteration of option by the dealer in respect of including «prices receivable» or «actually received» in the gross turnover; and other power to «impose terms and conditions» on which alteration may be made.	Assistant Commissioner.
2	11(5)	Power to require any dealer to deposit security.	Sales Tax Officers & Assistant Sales Tax Officers.
3	11(7)(8) rule 10 (1)(c),(d) (e).	Cancellation of Registration.	Assistant Commissioner.
4	15(2) rule 13(6)	Power to require any unregistered dealer to furnish returns.	Sales Tax Officers & Assistant Sales Tax Officers.
5	7,17 & 18 rules 15, 18 & 42	To make an assessment or reassessment of tax or penalty or to fix a date for payment or to extend the date for payment of sales tax or penalty or to allow the payment of such tax or penalty by instalments and to exercise all other powers under sections 7, 17 and 18.	Sales Tax Officers & Assistant Sales Tax Officers.
6	20	Power to require any dealer to keep such accounts as may be prescribed.	Sales Tax Officers & Assistant Sales Tax Officers.
7	21 rules 29, 30 and 31	Powers to require a dealer to produce accounts, furnish any information, inspect the accounts, books and other records, and to search premises & so on.	Assistant Commissioner, Sales Tax Officers & Assistant Sales Tax Officers.
8	27(3)	For revision of orders of the Sales Tax Officers or Assistant Sales Tax Officers, except orders of assessment.	Assistant Commissioner.

SECOND SCHEDULE

(Forms S. T. I to S. T. XXIII)

FORM S. T. I

Application for Compulsory/Voluntary/Provisional/Special registration under section 11/12/13/14 of the Goa, Daman & Diu (Sales Tax) Act, 1964 for dealers having only one place of business in the Union Territory of Goa, Daman and Diu.

(See rule 4 of the Sales Tax Rules, 1964)

To,

The Assessing Authority,
..... Ward.

I,
Proprietor/Manager/Partner/Director of the business known as
situated at
herely apply on behalf of the said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964 and attach herewith a treasury/bank receipt No. for Rs. 5/- being the registration fee.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business/managing director of the Company together with their father's name, etc., are as under:—

Name	Father's or husband's Name	Age	Home Address	Signature
1	2	3	4	5

4. The proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other businesses in India:—

Name(s) of the proprietor, partner or other persons	Names and particulars of the businesses	Addresses of places of business

5. The business, in respect of which this application is made has been registered with the Registrar of (if registered in any other State, also state the name of such State):—

6. The Proprietor, partner or other person is/are member of the (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the said person/persons is/are members.

7. The business keeps accounts in (here name the language and script).

8. The gross turnover of the business for the year 19...-19... was Rs. (in figures) Rupees (in words) and it first exceeded the taxable quantum on (in the case of applications for provisional registration, anticipated turnover during the year shall be of Rs.).

9. The annual accounts are made up for sales up-to-date at the end of every year.

10. The business has no separate warehouse/ (number of) separate warehouses as detailed below and no others (here indicate the full address of each of them):—

1.
2.
3.
4.

11. The following classes of goods are ordinarily purchased by the business:—

- (a) for resale:—
- (b) for purpose of manufacture:—
- (c) for use in the packing of goods for sale/resale (containers and other packing materials):—

12. The business manufactures for sale the following classes of goods:—

13. The business does/does not import goods direct from other Countries/States:

14. In the case of special registration enter here the number of the previous certificate of registration, the Ward in which registered and the date of its cancellation:—

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place
Dated (Signature of Dealer)

FORM S. T. II

Application for Compulsory/Voluntary/Provisional/Special registration under Section 11/12/13/14 of the Goa, Daman & Diu (Sales Tax) Act, 1964 for dealers having more than one place of business in the Union Territory of Goa, Daman and Diu.

(See rule 4 of Goa, Daman and Diu Sales Tax Rules, 1964)

To,

The Assessing Authority,
..... Ward.

I,
Proprietor/Manager/Partner/Director of the business known as
whose Head Office in the Union Territory of Goa, Daman and Diu is situated at
herely apply on behalf of the said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964, and attach herewith a treasury/bank receipt No. for Rs. 5/- being the registration fee.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business/managing director of the Company together with their father's name, etc., are as under:—

Name	Father's or husband's Name	Age	Home Address	Signature
1	2	3	4	5

4. The proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other businesses in India:—

Name of the proprietor, partner or other persons	Names and particulars of the businesses	Addresses of places of business

5. The business, in respect of which this application is made, has been registered with the Registrar of (if registered in any other State, state also the name of such State):—

6. The, Proprietor, partner or interested person/s is/are member/s of (here insert the name of the Chamber of Commerce or Trade Association, Beopar Mandal, of which the said person/persons is/are members).

7. The business keeps accounts in (here name the language and script).

8. The gross turnover of the business for the year 19...-19... was Rs. (in figures) Rupees (in words) and it first exceeded the taxable quantum on (in the case of application for provisional registration, anticipated turnover during the year shall be of Rs.).

9. The annual accounts are made up for sales up-to-date at the end of every year.

10. The following classes of goods are ordinarily purchased by the business —

- (a) for resale:—
- (b) for purpose of manufacture:—
- (c) for use in the packing of goods for sale/resale (containers and other packing materials):—

11. The business manufactures for sale the following classes of goods:—

12. The business does/does not import goods direct from other Countries/States.

13. The business has (number of) additional places of business and has no separate warehouse/..... (number of) separate warehouses at the addresses enumerated below and no other warehouses or places of business:—

- (a) Additional places of business:— (indicate their full address).
 - 1.
 - 2.
 - 3.
 - 4.
- (b) Warehouses:— (indicate their full address).
 - 1.
 - 2.
 - 3.
 - 4.

14. In the case of special registration enter here the number of the previous certificate of registration, the Ward in which registered and the date of its cancellation:—

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.
Place
Dated (Signature of Dealer)

FORM S. T. III

Form of application for registration under the Goa, Daman and Diu (Sales Tax) Act, 1964, For Ex-Territory Dealers selling goods in the Union Territory of Goa, Daman and Diu.

(See rule 4 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,
The Assessing Authority,
.....

I, Proprietor/Manager/Partner/Director of the business known as situated at in the State of hereby apply on behalf of the said business for a certificate of registration under the Goa, Daman and Diu (Sales Tax) Act, 1964, and attach herewith a treasury/bank receipt No. for Rs. 5/- being the registration fee.

2. The name of the proprietor/the names of the partners of the business/the names of all persons having any interest in the business/Managing Director of the Company, together with their father's name, age, home address, etc. are as under:

Name	Father's or husband's Name	Age	Home Address	Signature
1	2	3	4	5

3. The proprietor/any partner of/any other person having an interest in the business has no interest in other business anywhere in India/has interest in the following other businesses in India:

Name of the proprietor, partner or other persons	Names and particulars of the businesses	Addresses of places of business

4. The business, in respect of which this application is made has been registered with the Registrar of (if registered in any other State, also state the name of such State):—

5. The Proprietor, partner or other person... is/are member of the (here insert the name of the Chamber of Commerce or Trade Association or Beopar Mandal, of which the said person/persons is/are members).

6. The business keeps accounts in (here name the language and script).

7. The annual gross turnover of the business for the year 19...-19... was Rs. (in figures) Rupees (in words).

8. The accounts are maintained from to

9. The business ordinarily deals in the following goods:—

10. The business ordinarily manufactures for sale the following goods:—

11. The dealer has additional places of business at the following places:—

12. I am/the business is registered in the Sales Tax Department of State and my/our Registration Certificate No. is

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place
Dated (Signature of Dealer)

(For use in Sales Tax Office only)

(a) Issued Registration Certificate No.
dated
(b) Application rejected.

Signature
Sales Tax Officer nominated for Ex-Ter-
ritory Dealers

FORM S. T. IV

Certificate of Registration for a Dealer Having Only one Place
of Business in the Union Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No. Ward

This is to certify that Shri/Messrs/the
.....
.....
who/which is/are carrying on the business known as
..... and situated at
has been registered as dealer under section of the Goa,
Daman and Diu (Sales Tax) Act, 1964, with effect from
19..... until cancelled/up to 19.....

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The sales of the following goods to this dealer will be
free of tax:—

- (a) For resale:—
(b) For purposes of manufacture:—
(c) For use in the packing of goods for sale/resale
(containers and other packing materials):—

4. The return in Form S. T. VIII shall be furnished by the
dealer annually/quarterly/monthly, along with the receipt of
the payment of the tax.

5. The tax is payable annually/quarterly/monthly.

6. The dealer keeps no separate warehouse/.....
(number of) warehouses at the following places:—

Dated
Seal of Assess-
ing Authority Signature
Assessing Authority
..... Ward

Note:— (1) This registration certificate shall be displayed
by the dealer at the business premises and it shall
be produced for inspection on demand by any
person exercising authority under the Act and
these rules.
(2) Any change in the name, place or ownership of
the business should be notified within 30 days
and the Registration Certificate got amended
accordingly.

FORM S. T. V

Certificate of Registration for a Dealer Having More Than one
Place of Business in the Union Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No. Ward

This is to certify that Shri/Messrs/the
.....

.....
who/which is/are carrying on the business known as
..... and whose Head Office in the Union Territory of
Goa, Daman and Diu is situated at
has been registered as dealer under section of
Goa, Daman and Diu (Sales Tax) Act, 1964.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer has (number of) additional
places of business at the addresses noted below:—

4. The dealer has no separate warehouse/.....
(number of) warehouses at the addresses noted below:—

5. The sales of the following goods to this dealer will be
free of tax:—

- (a) For resale:—
(b) For purposes of manufacture:—
(c) For use in the packing of goods for sale/resale
(containers and other packing materials):—

6. The return in Form S. T. VIII is to be furnished by the
dealer annually/quarterly/monthly, along with the receipt of
the payment of the tax.

7. The tax is payable annually/quarterly/monthly.

Dated Assessing Authority,
..... Ward.

Notes:—

- (a) This registration certificate or copy thereof shall be
displayed by the dealer at every place of business
and it shall be produced for inspection on demand
by any person exercising authority under the Act
and these rules.
(b) Any change in the name, place or ownership of the
business or number of places of business should be
notified within 30 days and the Registration Certi-
ficate got amended or replaced accordingly.

FORM S. T. VI

Certificate of Special Registration for a Dealer Liable Under
Section 5 of the Goa, Daman and Diu Sales Tax Act, 1964.

(See rule 5 of Sales Tax Rules, 1964)

No. Ward

This is to certify that Shri/Messrs/the
.....
.....
who/which is/are carrying on the business known as
..... and with place of business/Head Office situated
at has been registered under section 14
of the Goa, Daman and Diu (Sales Tax) Act, 1964, with
effect from 19..... until cancelled.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer has no additional place of business/.....
(number of) additional places of business at the addresses
noted below:—

4. The dealer has no separate warehouse/.....
(number of) warehouses at the addresses noted below:—

5. The dealer generally sells the following goods:—

6. The return in Form S. T. VIII shall be furnished by the
dealer annually/quarterly/monthly, along with the receipt of
the payment of the tax.

7. The tax is payable annually/quarterly/monthly.

Dated Assessing Authority,
..... Ward.

Notes:—

- (a) This registration certificate or copy thereof shall be displayed by the dealer at every place of business and it shall be produced for inspection on demand by any person exercising authority under the Act and these rules.
- (b) Any change in the name, place or ownership of the business or number of places of business should be notified within 30 days and the Registration Certificate got amended or replaced accordingly.

FORM S. T. VII

Certificate of Registration for an Ex-Territory Dealer Selling Goods in the Union Territory of Goa, Daman and Diu.

(See rule 5 of Sales Tax Rules, 1964)

No. Ward

This is to certify that Shri/Messrs/the
.....
..... who/which is/are carrying on the business known as
..... with place of business/Head Office situated at
..... has been registered as dealer under the Goa, Daman and Diu (Sales Tax) Act, 1964, with effect from 19..... until cancelled.

2. The business is:—

Wholly
Mainly
Partly
Partly
Partly

3. The dealer generally sells the following goods in the Union Territory of Goa, Daman and Diu:

4. The return in Form S. T. VIII shall be furnished by the dealer annually/quarterly/monthly and shall include all sales made in the Union Territory of Goa, Daman and Diu.

5. The tax is payable annually/quarterly/monthly.

Dated Signature
..... Assessing Authority,
..... Ward.

Note: Any change in the name or ownership of the business should be notified within 30 days and the Registration Certificate got amended accordingly.

FORM S. T. VIII

Return of Sales Tax payable for the year/quarter/month ending

(See rule 13 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Registration Certificate No. Ward

Name of the Dealer

Address of the Dealer

A. Sales prices received and receivable for goods sold or supplied during the return-period Amount

Deductions (from above sales prices):

- B. (i) Cost of freight, delivery or installation charges in case they are separately shown to the customer in the cash memo or bill and if they are included in above referred sales prices
- (ii) Cash discount allowed according to ordinary trade practice, in case it is separately shown to the custo-

mer in the cash memo or bill and if it is included in above referred sales prices

(iii)

C. Gross turnover (A minus B)

D. Deductions (from above gross turnover):

(i) Turnover on Tax-free goods sold (Section 7(3)(I)

(ii) Turnover on goods sold to registered dealers (Section 7(3)(II):

(a) (i)
(ii)
(iii)
(iv)

(b)

(iii) Turnover on goods sold as per Section 7(3)(III). (Taxable at first point)

(iv) Turnover on goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV)

(v) Turnover on goods sold to an address outside Goa, Daman and Diu as per Section 7(3)(V)

(vi) Turnover on goods sold as per Section 7(3)(VI)

E. Taxable turnover (C minus D)

F. Amount of tax payable on taxable turnover (E): (See Section 7(1) (a)(b)(c):

(i) At the rate of 10 Paise in the rupee, calculated on Rs.

(ii) At the rate of 2 Paise in the rupee, calculated on Rs.

(iii) At the rate of 5 Paise in the rupee, calculated on Rs.

(iv)
Total amount of tax payable

G. Amount, if any, credited by Refund Adjustment Order No. dated

H. Amount of tax paid
Total sum

I. Number and date of the relevant treasury/Bank receipt attached to this return in proof of payment:

DECLARATION

I hereby declare that the above statements are true and complete to the best of my knowledge and belief.

Place

Date

(Signature of Dealer)

FORM S. T. IX

Application for permission for payment of a fixed fee in lieu of Tax under sub-section 2 of section 7 of the Act.

(See rule 14 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,
The Assessing Authority,
..... Ward

I, son of
..... Proprietor/partner/manager of the business, the particulars of which are detailed below hereby apply for permission to compound for the tax assessable by paying in lieu thereof a lump sum:—

(1) Name of the dealer:—

(2) Place of business:—

(3) Registered in Ward

(4) Registration Certificate No.

(5) Status (of the business)

- (6) Particulars of goods dealt in: —
.....
- (7) Turnover of the business and tax thereon during the year preceding that for which the permission is sought: —
(i) Year:
(ii) Gross turnover:
(iii) Taxable turnover:
(iv) Tax paid:
- (8) Estimated turnover and tax for the year for which permission is sought: —
(i) Year:
(ii) Gross turnover:
(iii) Taxable turnover:
(iv) Tax paid:
- (9) Circumstances under which the application is being made:

I declare that the above statements are true and complete to the best of my knowledge and belief.

Dated Signature

FORM S. T. X

Certificate granting permission for payment of lump sum in lieu of tax under sub-section 2 of section 7 of the Goa, Daman and Diu Sales Tax Act, 1964.

(See rule 14 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Certificate No. For the year 19.....-19.....
Sales Tax Office,
..... Ward.

This is to certify that the dealer whose particulars are detailed below is permitted to compound for the tax assessable

- on his taxable turnover for the financial year
..... by payment, in lieu thereof, of the amount of lump sum as specified below: —
- (1) Name of the dealer: —
(2) Place of business: —
(3) Registration Certificate No.: —
(4) Particulars of goods dealt in: —
(5) Period for which permission to compound tax is granted: —from 19..... to 19.....
(6) Amount of lump sum payable:— Rs.
(7) When payable:

This provision is subject to the following conditions: —

(8) Conditions: —
(1) The dealer shall not start a new branch of business or make any change in the nature or description of goods sold without previous permission.
(2) The dealer shall surrender this certificate within ten days after the expiry of its validity or whenever required to do so.

Signature
Date
(Seal) Designation

Date of renewal	Year for which renewed	Lump sum determined	When payable	Name and designation of the renewing officer

Counterfoil	Duplicate	Original
FORM S. T. XI	FORM S. T. XI	FORM S. T. XI
The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964	The Goa, Daman and Diu Sales Tax Rules, 1964
FORM OF DECLARATION	FORM OF DECLARATION	FORM OF DECLARATION
(see rule 15)	(see rule 15)	(see rule 15)
Sales Tax office, Year 196 ... - 196ward	Sales Tax Office, Year 196 ... - 196ward	Sales Tax Office, Year 196 ... - 196ward
Serial No. A/..... (Seal of) (issuing) (authority)	Serial No. A/..... (Seal of) (issuing) (authority)	Seria No. A/..... (Seal of) (issuing) (authority)
Certified that the goods mentioned in the cash memo/bill No.....dtd have been purchased by me/us from M/s. and are duly covered by my/our registration certificate No.....dtd and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory.	Certified that the goods mentioned in the cash memo/bill No.....dtd have been purchased by me/us from M/s. and are duly covered by my/our registration certificate No.....dtd and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory.	Certified that the goods mentioned in the cash memo/bill No.....dtd have been purchased by me/us from M/s. and are duly covered by my/our registration certificate No.....dtd and they are intended for resale/use as raw materials in the manufacture of goods for sale/use in the packing of goods for sale/resale, within the Territory.
Name & address in full of the purchasing dealer: —	Name & address in full of the purchasing dealer: —	Name & address in full of the purchasing dealer: —
Date..... (Signature)	Date (Signature)	Date (Signature)
(Strike out whichever is not applicable).	(Strike out whichever is not applicable).	(Strike out whichever is not applicable).
(Note : — to be retained by the purchasing dealer)	(Note : — to be retained by the selling dealer)	[Note : — to be furnished by the seller to the Assessing Authority].

Counterfoil		Duplicate		Original	
FORM S. T. XII		FORM S. T. XII		FORM S. T. XII	
The Goa, Daman and Diu Sales Tax Rules, 1964		The Goa, Daman and Diu Sales Tax Rules, 1964		The Goa, Daman and Diu Sales Tax Rules, 1964	
FORM OF DECLARATION		FORM OF DECLARATION		FORM OF DECLARATION	
(see rule 15)		(see rule 15)		(see rule 15)	
Sales Tax Office,ward	Year 196...196...	Sales Tax Office,ward	Year 196...196...	Sales Tax Office,ward	Year 196...196...
Serial No. B/.....	(Seal of) (issuing) (authority)	Serial No. B/.....	(Seal of) (issuing) (authority)	Serial No. R/.....	(Seal of) (issuing) (authority)
<p>Certified that the goods mentioned in the cash memo/bill No. dtd. have been purchased by me/us from M/s. and are duly covered by my/our Registration Certificate No. dtd. (issued in.....ward) and they are intended for re-sale in the course of inter-State trade or commerce/resale in the course of export out of India or resale after such export.</p> <p>Name & address in full of the purchasing dealer :-</p> <p>.....</p> <p>.....</p> <p>.....</p>		<p>Certified that the goods mentioned in the cash memo/bill No. dtd. have been purchased by me/us from M/s. and are duly covered by my/our Registration Certificate No. dtd. (issued in.....ward) and they are intended for re-sale in the course of inter-State trade or commerce/resale in the course of export out of India or resale after such export.</p> <p>Name & address in full of the purchasing dealer :-</p> <p>.....</p> <p>.....</p> <p>.....</p>		<p>Certified that the goods mentioned in the cash memo/bill No. dtd. have been purchased by me/us from M/s. and are duly covered by my/our Registration Certificate No. dtd. (issued in.....ward) and they are intended for re-sale in the course of inter-State trade or commerce/resale in the course of export out of India or resale after such export.</p> <p>Name & address in full of the purchasing dealer :-</p> <p>.....</p> <p>.....</p> <p>.....</p>	
Date.....	(Signature)	Date.....	(Signature)	Date.....	(Signature)
(Strike out whichever is not applicable)		(Strike out whichever is not applicable)		(Strike out whichever is not applicable)	
[Note :— to be retained by the purchasing dealer]		[Note :— to be retained by the selling dealer]		[Note :— to be furnished by the seller to the Assessing Authority]	

S

ORIGINAL
(To be retained by
the payer)

FORM S. T. XV

CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964
(See rule 21 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition
money, registration fee and other fees
Treasury/Sub-Treasury

paid to the...Branch of the State Bank of India
Reserve Bank of India

for the period from ... to ...

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid	(ii) Penalty under section.....	
	(iii) Composition money	
Registration Certificate No ... issued by the Sales Tax Office of ... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words)

Dated ...

(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

S

DUPLICATE
(To be furnished by
the payer to the
respective Assessing
Authority)

FORM S. T. XV

CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964
(See rule 21 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition
money, registration fee and other fees
Treasury/Sub-Treasury

paid to the...Branch of the State Bank of India
Reserve Bank of India

for the period from ... to ...

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid	(ii) Penalty under section.....	
	(iii) Composition money	
Registration Certificate No ... issued by the Sales Tax Office of ... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words)

Dated ...

(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

S

TRIPPLICATE
(For the Treasury)

FORM S. T. XV

CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964
(See rule 21 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition
money, registration fee and other fees
Treasury/Sub-Treasury

paid to the...Branch of the State Bank of India
Reserve Bank of India

for the period from ... to ...

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid	(ii) Penalty under section.....	
	(iii) Composition money	
Registration Certificate No ... issued by the Sales Tax Office of ... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words)

Dated ...

(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

S

QUADRUPLICATE
(To be sent by Treasury
to the respective Sales
Tax Office)

FORM S. T. XV

CHALAN

The Goa, Daman and Diu Sales Tax Act, 1964
(See rule 21 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

XII—Sales Tax

Receipt under the State Sales Tax Act

Chalan of tax, penalty, composition
money, registration fee and other fees
Treasury/Sub-Treasury

paid to the...Branch of the State Bank of India
Reserve Bank of India

for the period from ... to ...

	Payment on account of	Amount (in figures)
By whom tendered.....	(i) Tax under sections 15 to 18	
Name and address of the person on whose behalf money is paid	(ii) Penalty under section.....	
	(iii) Composition money	
Registration Certificate No ... issued by the sales Tax Office of ... Ward.	(iv) Registration fee	
	(v) Other fees.....	
	(vi)	
	Total.....	

Rupees (in words)

Dated ...

(Signature of Dealer
or Depositor)

(For use in the treasury)

1. Received payment of Rs.....
(in figures)Rupees
(in words)2. Date of entry.....
Chalan No.Treasurer, Accountant, Treasury officer,
Agent or Manager

Stamp of Treasury

19TH OCTOBER, 1964

405

FORM S. T. XVI

Notice of assessment under Section 17 of the Goa, Daman and Diu
(Sales Tax) Act, 1964

(See rule 25 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,
..... Ward.

No., dated

To,
.....
.....
.....

You are hereby informed that your taxable turnover for
the year/quarter/month endinghas
been assessed to sales tax, penalty etc., as under: —

A. Taxable turnover determined	Rs.
B. (1) Tax assessed	Rs.
(2) Penalty imposed	Rs.
Total of B(1) and B(2)	Rs.
Less amount paid already	Rs.
Net amount due	Rs.

You are hereby directed to pay the sum of Rs.
(in figures), Rupees

Treasury

(in words) into the Sub-treasury at(place)

State Bank of India

on or before(date) and furnish the
receipt in proof of payment to this office on or before
.....(date) failing which the said sum will
be recoverable from you as an arrear of land revenue.

2. A chalan in form S. T. XV is enclosed for the purpose.

Signature
Assessing Authority,

(Seal of Assessing Authority)

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No.

Voucher No.

REFUNDS

Counterfoil order for the refund of tax and/or penalty, under the Goa, Daman and Diu Sales Tax Act, 1964.

Refund payable to

Registration Certificate No. issued by Sales Tax Office, Ward.

Date of Order directing refund

Amount of refund: (a) Rs.

Number in collection register showing the collection of amount regarding which refund is made:

(Signed)

Designation

Dated

Signature of the recipient of the voucher

Date of encashment in the Treasury/Sub
State Bank of
Reserve Bank-Treasury
India
of India

Date Place

(a) Classification :

Rs. Paise

Tax

Penalty

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No.

Voucher No.

REFUNDS

Order for the refund of tax and/or penalty under the Goa, Daman and Diu Sales Tax Act, 1964.

Payable at the Treasury/Sub-Treasury
State Bank of India
Reserve Bank of India
within one month of the date of issue.

To,

The Treasury/Sub-Treasury Officer, ...The Agent or Manager of StateBank of IndiaBank of India

1. Certified that with reference to the assessment record of bearing Registration Certificate No. (issued by the Sales Tax Office of Ward), for the period from to a refund of Rs. is due to

2. Certified that the amount of tax and/or penalty concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs. (in figures)

Rupees (in words)

Date

(Signed)

Designation

Date of encashment in the Treasury/Sub
State Bank of
Reserve Bank-Treasury
India
of India

Date Place

Pay Rupees only.

The 196.....

Officer-in-Charge of Treasury
Sub-Treasury
branch
the Bank's

Received payment.

Claimant's signature

Examined,

Accountant

(a) Classification :

Rs. Paise

Tax

Penalty

FORM S. T. XVII

(See rule 28 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Book No.

Voucher No.

REFUNDS

Order for the refund of tax and/or penalty under the Goa, Daman and Diu Sales Tax Act, 1964.

Payable at the Treasury/Sub-Treasury
State Bank of India
Reserve Bank of India
within one month of the date of issue.

To,

The Treasury/Sub-Treasury Officer, ...The Agent or Manager of StateBank of IndiaBank of India

1. Certified that with reference to the assessment record of bearing Registration Certificate No. (issued by the Sales Tax Office of Ward), for the period from to a refund of Rs. is due to

2. Certified that the amount of tax and/or penalty concerning which this refund is allowed has been duly credited to the Government Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. Please pay to the sum of Rs. (in figures)

Rupees (in words)

Date

(Signed)

Designation

Date of encashment in the Treasury/Sub
State Bank of
Reserve Bank-Treasury
India
of India

Date Place

Pay Rupees only.

The 196.....

Officer-in-Charge of Treasury
Sub-Treasury
branch
the Bank's

Received payment.

Claimant's signature

Examined,

Accountant

(a) Classification :

Rs. Paise

Tax

Penalty

FORM S. T. XVIII

Refund Adjustment Order

(See rule 28 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

Book No. Refunds
Voucher No.
To,

1. Certified with reference to the assessment records of the dealer (name) bearing registration certificate number of ward for the period from to that a refund of Rs. (in figures) Rupees (in words), is due to (name)

2. Certified that the tax concerning which this refund is allowed has been credited into the treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sales tax due from the said dealer for the period from to or any subsequent period.

5. The dealer shall attach this order to the return to be furnished by him for the month/quarter/year against which the adjustment is desired.

(Seal of Assessing Authority)

Signature

Dated Designation

Place

FORM S. T. XIX

Appeal against an order of assessment and/or penalty under section 17 of the Goa, Daman and Diu (Sales Tax) Act, 1964

(See rule 33 of the Goa, Daman and Diu
Sales Tax Rules, 1964).

To, Dated the

The

- (i) Registration No.
(ii) Name of the dealer
(iii) Status
(write here individual, Hindu undivided family, firm, limited company, association of persons, etc., as the case may be).
(iv) Style of business
(v) Location of business
(vi) Address to which communication should ordinarily be despatched
(vii) Name of officer who passed the order
(viii) Designation
(ix) Period to which the appeal relates
(x) Date of order
(xi) Date of service of notice
(xii) Amount of demand
Tax
Penalty
Total
(xiii) Amount paid
Tax
Penalty
Total

- (xiv) Amount in dispute
(xv) Amount of fee paid

The petition of s/o on behalf of the dealer whose particulars have been mentioned above, sheweth as follows:—

- (1) Under the Goa, Daman and Diu (Sales Tax) Act, 1964, your petitioner has been assessed on a total taxable turnover of Rs. for the period mentioned above.
- (2) A penalty of Rs. has been imposed on your petitioner.
- (3) Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business place mentioned above for the period mentioned above amounted to Rs. and Rs. respectively.
- (4) Such turnover was actually received/receivable during the said period and your petitioner had no other sale proceeds during the said period.
- (5) Your petitioner has submitted proper return of his turnover to the office of under section 15 of the Act and has complied with all the terms of the notice of assessment served on him by the under section 17 of the Act.
- (6) Your petitioner was prevented by sufficient cause from making the return required by section 15 or did not receive the notice issued under section 17 or had not reasonable opportunity to comply or was prevented by sufficient cause from complying with terms of the notice or from producing evidence, as more particularly specified in the statement of grounds of appeal hereto attached.
- (7) Your petitioner did not conceal the particulars of his gross and taxable turnover or deliberately furnish inaccurate particulars thereof, but as will be seen from the statement of grounds of appeal attached, returned it at its real amount to the best of his knowledge and belief.
- (8) Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded for reassessment or that the order imposing a penalty upon your petitioner may be set aside.
- (9) A certified copy of the order appealed against is attached.

GROUNDS OF APPEAL

(Enter here a concise statement of the reasons on which you rely for the purpose of this appeal).

I, the petitioner named in the above petition, do hereby declare that what is stated herein is true to the best of my information and belief and that the tax admitted by me to be due in respect of the order of assessment appealed against has been paid by treasury chalan No. dated

Signature

Designation

(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant).

Note: — Strike out phrases or paragraph not applicable.

FORM S. T. XX

Notice of Re-Assessment

(See rule 42 of Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,
..... Ward.

No Dated the 19.....
To

Whereas in consequence of definite information in my possession, I have reasons to believe that the turnover of your

business assessable to sales tax for the year ending the 31st March 19..... has
been under assessed.

escaped levy of the appropriate fee.

I, therefore propose to re-assess the said turnover that has
been under assessed.

escaped levy of the appropriate fee.

I hereby require you to show cause within
days of the service of this notice on you why the contem-
plated action should not be taken in your case.

Signature

(Seal of Assessing
Authority).

Assessing Authority,
..... Ward

*Name and address of the person to whom notice is issued
with nature of his business together with his registered
number.

FORM S. T. XXI

Notice of tax demand on re-assessment

(See rule 43 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

Sales Tax Office,

No Dated 19
To,

You are hereby informed that on re-assessment of your
turnover for the year your taxable turn-
over has been assessed to sales tax, penalty, etc., as under:—

A. Taxation turnover determined	Rs.
B. (1) Tax assessed	Rs.
(2) Penalty imposed	Rs.
Total B (1) and B (2)	Rs.
Less amount already paid	Rs.
Net amount due	Rs.

You are hereby directed to pay a sum of Rs.
(in figures) Rupees (in words)
treasury

into the sub-treasury

Reserve Bank of India or
State Bank of India

at (place) on or before (date)
and furnish the receipt in proof of payment to this office
on or before (date) failing which
the said sum will be recoverable from you as an arrear of
land revenue.

2. The chalan in form S.T.XV is enclosed for the purpose.

Signature

Assessing Authority,

..... Ward.

(Seal of Assessing Authority)

FORM S. T. XXII

Summon to appear in person and/or to produce documents
(See rule 44 of the Goa, Daman and Diu

Sales Tax Rules, 1964)

To,

Whereas your attendance is necessary to give evidence

Whereas the following documents are required

with reference to an enquiry under the Goa, Daman and Diu
(Sales Tax) Act, 1964, regarding the case concerning *.....
of s/o now pending before me, you are
appear in person

hereby summoned to + produce, or cause to be produce, the said

document(s) before me on the day
of at (time) A.M./P.M.
at (place) and not to depart
until permitted by me.

2. Failure, without lawful excuse, to appear and give evi-
dence or cause to be produced the documents, as the case
may be, is punishable under the provisions of Order XVI,
Rule 12, Civil Procedure Code, 1908.

Given under my hand and seal, this
day of

Signature

(Seal of Assessing
Authority)

Assessing Authority,
..... Ward.

Dated

Note:— In case the summon is merely for production of
a document, it will be proper compliance with it
if the document is sent per registered post.

* Name, parentage and address of the person to
whom the summon is issued.

+ These words should be scored out where the sum-
mon is for the production of documents only.

FORM S. T. XXIII

Declaration

(See rule 58 of the Goa, Daman and Diu
Sales Tax Rules, 1964)

In respect of goods being imported into the Territory
exported out of the Territory

- (a) Name and complete address
of the consignor
- (b) Registration number of
the consignor
- (a) Name and complete address
of the consignee
- (b) Registration number of
the consignee
- Place from which goods dispatched
- Destination
- Description of goods
- Quantity/weight
- Value of goods
- Consignor's invoice No. & date
- Mode of transport
- Name and full address of the carrier
(Transport Co., owner of the vehicle, etc.)
- Railway Receipt/Bill of lading no.

I, declare that
to the best of my knowledge and belief, the above statements
are true and correct.

Date

(Signature of the consignor
or his authorised agent)

12. In the case of transport by road, following details should
be furnished by the Transport Co.:

- Details of the vehicle
with its number, if any
- Name and address of the
driver of the vehicle
- Name and full address of
the person (if any) in
charge of the goods

I, being the declare that to the best of my knowledge and belief the above statements are true and correct.

(Signature or thumb impression of the driver or the person in charge of goods).

(Here enter the status of the person signing the declaration, e.g. consignor, person in charge of the goods being the agent of the consignee, driver of the vehicle, etc.).

(To be completed in the Office of Check-Post)

Name of the Check-Post

Date and time of arrival of the vehicle carrying the goods at the Check-Post

Certified that I have checked the goods above mentioned.
Officer-in-charge of the Check-Post

(Signature)

Note: — To be filed in triplicate.

(a) Here mention the words «original» «duplicate» and «triplicate».

THIRD SCHEDULE

(Rules for supply of copies of records under rule 62)

Certified copies of documents and orders

1. Any person who is a party to a proceeding under the Act or under these rules may apply to the appropriate authority having jurisdiction in respect of such proceeding or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

2. A separate application shall be made for copies of any number of papers available in the record of each year and it shall be accompanied by an initial fee of fifty paise in Court-fee stamp.

3. The clerk shall immediately, on receipt of an application make entries in the register maintained in Form S. T. 2 and issue a receipt in token of having received the application, in form S. T. 1. Thereafter the said clerk shall pass on the same application to the officer concerned latest by the next working day, and shall without undue delay obtain orders of the Assessing Authority or the notified authority, as the case may be, as to whether or not the copy is to be allowed, and if the copy is allowed, the clerk entrusted with the copying work shall obtain the record together with the application and without undue delay shall notify the required fee on the notice board of the office in case the application has been allowed or so notify the fact of rejection in case the application has been rejected.

4. In case of application having been allowed, the applicant shall make good the deficiency in the court fee stamps required, within a period of 7 days after the date on which the fee is notified under rule 3, failing which the application shall be filed and the records returned to the office. The applicant shall file a fresh application for obtaining copies.

5. After the requisite fee has been paid, copies shall be prepared by the copying clerk entrusted with the same work.

6. Every copy is ordinarily expected to be ready on the seventh working day after the fees have been paid.

7. Every copy made under this rule shall be written in good legible hand or typed.

8. To every copy made under these rules, shall be prefixed a heading containing short description of the record and the name of the dealer. In the copy of judgements or orders such heading shall also contain the following particulars:—

- (a) name of the Assessing Authority or the Officer who passed the order together with the ward to which the file pertains and the year of assessment, if any. In case of appeals and revisions the name and official designation of the officer, whose order was appealed from, the date of that order, and
- (b) the name and address of the dealer.

9. After the copy has been made and before it has been revised and attested, the following particulars shall be endorsed thereon:—

- (a) Number of the application in register maintained in Form S. T. 2,
- (b) Date of presentation of the application,
- (c) Name of the copying clerk,
- (d) Date on which the copy was completed,
- (e) Cost of the copy,
- (f) Date of delivery.

10. No copy shall be delivered to any person until it has been examined, certified and stamped. The examiner shall see that the provisions of law and of these rules have been complied with in all respects.

11. The examiner, before he attests any copy, shall—

- (a) personally compare such copy with the original from which it has been prepared with the assistance of the copying clerk, who made the copy;
- (b) examine and initial the endorsement made upon the copy;
- (c) attest every alteration made in such copy by initialing the same.

12. When any copy is found to be correct in all respects and ready for delivery to the applicant, the examiner shall endorse thereon «Certified to be true copy» and shall sign and date the endorsement.

13. In the event of any copy being found to be unfit for issue by reason that it—

- (a) has not been legibly and neatly written or typed,
- (b) does not conform to these rules, or
- (c) is defective or otherwise open to objection, the examiner shall forthwith write the word «Cancelled» across the copy; and a fresh copy shall be made without further charge.

14. The affixing, by the examiner of his signature to a copy is a certificate that the copy has been personally compared by him and is suitable for delivery.

15. The copying clerk shall ensure—

- (a) that no file is taken out of the copying room;
- (b) that all files are locked up in an almirah with the key in his possession, before leaving office;
- (c) that no member of the public is allowed access to the copying room except for presenting the applications for supply of copies.

16. After the copies are ready, the fact shall be immediately notified by the copying clerk on the notice board.

17. If an applicant fails to take delivery of the copy for full four months from the last date of the month in which the copy was notified to be ready for delivery, it shall be filed.

18. An applicant for an urgent copy shall be entitled to have his copy furnished to him, if possible, by the 3rd working day after the fees have been paid.

19. Urgent applications shall have as far as possible priority among themselves according to the date and serial No. of each application.

20. The examiner shall keep movement of each file in a register maintained in Form S. T. 3.

21. All applications for copies shall be kept by the copying clerk for 3 years or till such time as the stamp auditor has audited the necessary accounts.

Form S. T. 1.

Receipt no.
Received on this date from ...
.....
an application dated
for copies with court fee
stamp (s) worth Rs.
affixed to it, which has been
entered at serial no.
in register S. T. 2.
Office of
.....
Date
Signature of
recipient

Form S. T. 1.

Receipt no.
Received on this date from ...
.....
an application dated
for copies with court fee
stamp(s) worth Rs.
affixed to it, which has been
entered at serial no.
in register S. T. 2.
Office of
.....
Date
Signature of
recipient

FORM S. T. 2

Register of applicants for copies and fees realised

Date	Sl. No. of Application	Name and address of the applicant	Name of the office to which the file pertains	Nature of the case	Copies required	Whether urgent or ordinary	Fee already affixed	Words	Language	Copying fee	Urgent fee	Fees received at later stage	Date on which the copy was ready	The date of delivery of the copy	Initials of Copying Clerk
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

FORM S. T. 3

Movement register of files to and from Copying Clerk

Sl. No.	Name of the dealer	Sl. No. of the application in respect of which the file was requisitioned	Date of receipt of the file	From which office received	Date when the file was returned	Signature of the Recipient	Remarks
1	2	3	4	5	6	7	8